

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

AMBAC ASSURANCE CORPORATION and
THE SEGREGATED ACCOUNT OF AMBAC
ASSURANCE CORPORATION,

Plaintiffs,

-against-

CAPITAL ONE, N.A., as successor by merger
to CHEVY CHASE, F.S.B.,

Defendant.

No. 12-cv-7937

**SUPPLEMENTAL DECLARATION
OF CAMERON S. MATHESON IN
SUPPORT OF MOTION TO DISMISS**

I, CAMERON S. MATHESON, declare as follows pursuant to 28 U.S.C. § 1746:

1. I am a shareholder in the law firm Murphy & McGonigle, PC, counsel for the defendants Capital One, N.A., (“Capital One”).
2. I submit this Declaration in support of Capital One’s previously filed motion to dismiss the complaint in this matter and in conjunction with Capital One’s Reply Memorandum regarding that motion filed simultaneously with this Declaration.
3. Attached to this Declaration as Exhibit D is a true and correct copy of the October 22, 2010, letter from Capital One to U.S. Bank and Ambac responding to U.S. Bank’s demand that Capital One repurchase 563 loans.
4. Attached to this Declaration as Exhibit E is a true and correct copy of the August 23, 2011, letter from Capital One to Ambac responding to Ambac’s demand that Capital One repurchase 244 loans.

I further declare, under penalty of perjury, that the foregoing statements are true and correct to the best of my knowledge.

Dated: March 5, 2013

Glen Allen, Virginia

/s/ Cameron S. Matheson
Cameron S. Matheson